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Dear Judge Borsay,

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1/28/23

CLERK
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

The principle of fairness should be at the forefront of this bankruptcy proceeding. Creditors have a rightful claim to the value of their assets, which should be appraised at fair market value. The current approach undermines this principle & disproportionately disadvantages FTX clients, who are forced to accept values that do not accurately reflect market conditions.

I respectfully request that the court reconsider the method used for valuing crypto assets in the FTX bankruptcy case. It is crucial for the integrity of this process & the fair treatment of all creditors involved, that the assets are valued in a manner that accurately reflects their worth in a dynamic and rapidly changing market.

Thank you for your attention to this matter. I trust the court will make a decision that upholds the principles of fairness and equity for all parties involved in this case.

Sincerely,

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29 DEC 2023 PM 3 L

Honorable Judge John Porsey
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